

NIXON PEABODY, LLP

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*Counsel to The Commonwealth of Puerto Rico  
and Puerto Rico Sales Tax Financing Corporation*

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

In re:	:	
LEHMAN BROTHERS HOLDINGS, INC., et al.,	:	Chapter 11
Debtors.	:	Case No. 08-13555 (JMP)
	:	Jointly Administered

**NOTICE OF APPEARANCE UNDER BANKRUPTCY RULE  
9010(b) COMBINED WITH REQUEST FOR ALL COPIES  
PURSUANT TO BANKRUPTCY RULE 2002(a), (b) AND  
PLEADINGS PURSUANT TO BANKRUPTCY RULE 3018(a)**

NOW COMES NIXON PEABODY LLP, located at 437 Madison Avenue, New York, New York and respectfully requests that this Honorable Court take notice that they act as counsel for The Commonwealth of Puerto Rico and the Puerto Rico Sales Tax Financing Corporation, in these jointly administered cases.

Nixon Peabody LLP hereby requests, pursuant to Bankruptcy Rule 9010, that all papers served or required to be served in this case and in any cases consolidated herewith, be given and served upon:

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This request encompasses all notices, copies, and pleadings referred to in Section 1109(b) of title 11, United States Code, or in Rules 2002, 3017, or 9007 of the Federal Rules of Bankruptcy Procedure including, without limitation, notices of any orders, motions, demands, complaints, petitions, pleadings, or requests, applications, and any other documents brought before this Court or in this case, whether formal or informal, written or oral, or transmitted or conveyed by mail, delivery, telephone, telegraph, telecopy, telex, or otherwise which effect or seek to effect the above case.

Neither this Notice of Appearance and Request for Notice nor any subsequent appearance, pleading, claim, proof of claim, document, suit, motion nor any other writing or conduct should be taken to constitute a waiver of any right: (i) to have any and all final orders in any and all non-core matters entered only after de novo review by a United States District Court Judge; (ii) to trial by jury in any proceeding as to any and all matters so triable herein, whether or not the same be designated legal or private rights, or in any case, controversy or proceeding related hereto, notwithstanding the designation vel non of such matters as "core proceedings" pursuant to 28 U.S.C. §157(b)(2)(H), and whether such jury trial right is pursuant to statute or the United States Constitution; (iii) to have the reference of this matter withdrawn by the United States District Court in any matter or proceeding subject to mandatory or discretionary withdrawal; and (iv) to rights, claim, actions or defenses, setoffs, recoupments or other matters which this party is entitled under any agreements or at law or in equity or under the United States Constitution.

Dated: New York, New York  
December 7, 2011

Respectfully Submitted,

By: /s/Mark N. Berman  
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